

Department of Examiners of Public Accounts



Functional Analysis & Records Disposition Authority

**Revision
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State Records Commission
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Functional and Organizational Analysis of the Department of Examiners of Public Accounts

Sources of Information

- Representatives of the Department of Examiners of Public Accounts
- Code of Alabama 1975 § 41-5-1 through § 41-5-24
- Alabama Government Manual (2002)
- Report on the Department of Examiners of Public Accounts (1999)
- Government Records Division, Department of Examiners of Public Accounts Records Retention Schedules
- Government Records Division, State Agency Files (1985-ongoing)
- Holdings of Department of Archives and History for Department of Examiners of Public Accounts
- Department of Examiners of Public Accounts website
- Training Manual for Alabama Regulatory Boards and Commissions, 1st edition (2002)

Historical Context

In accordance with Legislative Acts 1862, No. 21, three commissioners were appointed by the governor to examine the offices and accounts of certain public offices. The governor then reported to the General Assembly, the predecessor to the State Legislature, about examination results. The act was abolished in 1879 (Acts 1878-1879, No. 61). In 1883, the governor was authorized by law to employ an accountant to audit and examine certain government agencies at least twice a year (Acts 1882-1883, No. 111). The Office of the Examiner of Public Accounts was formally created in 1885 to audit any state or county office which collected or disbursed public revenues (Acts 1884-1885, No. 59). In 1907 the law was amended to permit the governor to appoint two assistant examiners. The number of assistant examiners was increased to four in 1909 and to six in 1911.

In 1919 the Legislature created the Department of Examiners of Accounts, with a workforce of six examiners (Acts 1919, No. 554). In 1931 the Examiners' Manual was drafted, providing a uniform procedure for making and reporting county audits. In 1932 the department was absorbed as the Division of Departmental and County Audits in the Office of the State Comptroller (Acts 1932, No. 37). In 1935 the Uniform Accounting and Reporting System Law was passed, requiring the comptroller to develop and implement accounting forms and systems for all county offices charged with receiving, disbursing, or accounting for public funds. In 1939, the division took steps to place all offices on an annual audit basis. The Office of State Comptroller was abolished in 1939 and became a division within the newly created Department of Finance (Acts 1939-1940, No. 112). Legislation in 1945 provided that the division would audit and examine the records of all state and county offices except county boards of education (Acts 1945, No. 194). In 1947 the Legislature created the Department of Examiners of Public Accounts as a legislative agency and transferred to it all functions of the Division of Examiners of Public Accounts. The act also provided for a committee of the State Legislature, known as the Legislative Committee on Public Accounts, to oversee the operation of the department (Acts 1947, No. 351).

Agency Organization

The department operates under the direction of the Legislative Committee on Public Accounts. This joint Senate-House committee has twelve members. The House and the Senate each elect five members from their membership. The president of the Senate is an ex officio member and chairman of the committee, and the speaker of the House is the vice-chairman. Members serve four-year terms. The committee holds annual meetings in Montgomery for no longer than ten days. Special meetings, not to exceed ten days in any year, may be held on the call of the chairman, governor, chief examiner, or a majority of the committee. No quorum is specified by law. The committee appoints, upon confirmation by the Senate, a chief examiner of public accounts for a term of seven years. The chief examiner is eligible for reappointment and may be removed from office through impeachment. The chief examiner is authorized by law to appoint division heads and other employees as needed to carry out the duties of the department. Although the department is headquartered in Montgomery, the majority of accounts examiners are based throughout the state in geographical districts. An organizational chart is attached.

Agency Function and Subfunctions

The mandated function of the Department of Examiners of Public Accounts is to audit books, records, vouchers, and accounts of every state/county agency and persons receiving or disbursing public funds. The department also has the authority to conduct investigations and to assist other governmental offices for the recovery of funds/resources due to the state. The department is one of the agencies responsible for performing the auditing subfunction within the Administrative Support Operations function of Alabama government.

In the performance of its mandated function, the Department of Examiners of Public Accounts may engage in the following subfunctions:

- **Prescribing Rules and Regulations.** The chief examiner of public accounts is obligated under the Code of Alabama 1975 § 41-5-6(2) to prescribe uniform rules and regulations pertaining to audits, investigations, and departmental hearings. In addition, staff members of the department may also design and implement bookkeeping, accounting and reporting systems, procedures, and forms for state, county, and municipal government entities.
- **Auditing.** In accordance with the Code of Alabama 1975 § 41-5-14, all books, records, vouchers and accounts of all state and county government entities are subject to audit and examination by staff members of the department at least once every two years. Municipal boards of education may be audited as mandated by law or upon request. The majority of the audit work consists of traditional financial and legal compliance audits. These audits are focused on two areas: reliability and accuracy of financial statements; and compliance with laws, ordinances, regulations, and other requirements. Staff members of the department are also involved in assisting and ensuring that state and local government agencies receiving federal funds meet the audit requirements of various federal funding agencies. In addition, staff members of the department perform special audits on

particular aspects of operations that go beyond the traditional audits and address economy, efficiency, and effectiveness of operations. The Examiners of Public Accounts also assists the Legislative Sunset Committee by conducting on-site audits of agency operations and by reporting the results to the committee for use in the sunset review process.

- **Providing Assistance to Government Officials.** The department routinely provides assistance to government officials including the Legislative Contract Review Committee, members of the Legislature, or government entities. Staff members also prepare and conduct various training sessions to help government officials carry out their operations in accordance with state laws.
- **Enforcing.** The Code of Alabama 1975 § 41-5-6(7) authorizes the chief examiner of public accounts and/or his/her staff members to “invoke any legal, equitable or special remedy for the enforcement” of laws pertaining to the audits. The agency is required to report and investigate every expenditure found to have been made in violation of law. Staff members work with law enforcement agencies, the office of the attorney general, district attorneys, and federal government entities in investigating problems resulted from audits and demand the repayment of monies or other resources due to the state. In cases of disputed expenditures, the department may issue subpoenas and conduct administrative hearings to recover monies that are found due in audits. If funds due are not recovered, the department may refer the case to the attorney general (for state agencies) or district attorneys (for local agencies) for further legal action.
- **Maintaining Audit Reports from Entities Receiving and/or Disbursing Public Funds.** Alabama Legislative Act 94-414 designates the department to act as the repository for audit reports from entities receiving and/or disbursing public funds. The department maintains these audit reports and provides copies to the public upon request.
- **Administering Internal Operations.** A significant portion of the agency’s work includes general administrative, financial, and personnel activities performed to support the programmatic areas of the agency including:

Managing the Agency: Activities include internal office management activities common to most government agencies such as corresponding and communicating, scheduling, meeting, documenting policy and procedures, reporting, litigating, legislating (drafting, lobbying, tracking), publicizing and providing information, managing records, and managing information systems and technology.

Managing Finances: Activities include budgeting (preparing and reviewing budget package, submitting the budget package to the Department of Finance, documenting amendments and performance of the budget); purchasing (requisitioning and purchasing supplies and equipment, receipting and invoicing for goods, and authorizing payment for products received); accounting for the expenditure, encumbrance, disbursement, and reconciliation of funds within the agency’s budget through a uniform system of accounting and reporting; authorizing travel; contracting

with companies or individuals; bidding for products and services; and assisting in the audit process; investing; and issuing bonds.

Managing Human Resources: Activities include recruiting and hiring eligible individuals to fill positions within the agency; providing compensation to employees; providing benefits to employees such as leave, health insurance, unemployment compensation, worker's compensation, injury compensation, retirement, and death benefits; supervising employees by evaluating performance, granting leave, and monitoring the accumulation of leave; training and providing continuing education for employees; and disciplining.

Managing Properties, Facilities, and Resources: Activities include inventorying and accounting for non-consumable property and reporting property information to the appropriate authority; leasing and/or renting offices or facilities; providing security for property owned by the agency; insuring property; and assigning, inspecting and maintaining agency property, including vehicles.

Analysis of Record Keeping System and Records Appraisal of the Department of Examiners of Public Accounts

Agency Record Keeping System

The department currently operates a hybrid record keeping system composed of paper and electronic records.

Paper-based Systems: Staff members create and maintain most of the department's records in paper form.

Computer Systems: The department utilizes a network consisting of sixty (60) locally connected devices serving approximately 235 employees statewide. Services may include mainframe connectivity to the Department of Finance's mainframe applications, internet access, networked printing, e-mails, web services, database management, user account and security service, and sharing of various custom applications.

In order to facilitate its work, the department maintains the Project Management System (PMS), which is a server-based management tool to gather, analyze, and report information. The PMS application contains three (3) primary types of components: Audit Assignments, Personnel Activity, and Professional Development. All of the information in the system is integrated to aid management in evaluating training and experience of auditors, making audit assignments, and overseeing the agency's operation.

The department maintains a website at www.examiners.state.al.us. The website contains information on the agency's history, authority, responsibilities, types of audits performed by the department, and recently released audit reports.

Records Appraisal

The following is a discussion of the two major categories of records created and/or maintained by the Department of Examiners of Public Accounts: Temporary Records and Permanent Records.

I. Temporary Records. Temporary records should be held for what is considered to be their active life and disposed of once all fiscal, legal and administrative requirements have been met. Some of the temporary records created by the department are discussed below:

- **Audit Work Papers.** This series consists of work papers created and used by the department's accounts examiners in the preparation of audit reports. Included are a summary statement and certification of the completion of an audit by the assigned accounts examiner, supporting financial worksheets, adding machine tapes, and related notes gathered during the audit. Information may be stored on paper, electronically, or in combination thereof. As a result of this activity, a voluminous quantity of work papers is created each year.

When auditing certain governmental agencies or the financial statements of the government activities (such as county commissions, local boards of education, public colleges, public universities, and the Comprehensive Annual Financial Report [CAFR]), the agency staff must adhere to auditing standards issued by the American Institute of the Certified Public Accounts (AICPA). Statement on Auditing Standard (SAS) 103 issued by AICPA requires that auditors retain audit working papers for a period that “should not be shorter than five (5) years from the report release date.” This new change will require the agency to maintain all audit working papers associated with audits performed in accordance with Government Auditing Standards longer than other working papers. Permanent documentation of audits is available in various audit reports released by the department.

- **Vendor Disclosure Statements.** Alabama Legislative Act 2001-955 requires a disclosure statement be completed and filed by vendors with the Department of Examiners of Public Accounts for any proposal, bid, contract, or grant proposal in excess of \$5,000. This series consists of copies of completed disclosure statements filed by vendors. Information on the form includes name and address of entity completing the form, purpose of the form (contract, proposal, etc.), type of goods/services, amount, any potential personal financial benefit from the proposed transaction for any public employee who has a family relationship with the vendor, and signatures of vendor and notary. The department maintains these statements for reference and audit purposes.
- **Records documenting compliance with professional auditing standards.** In order to ensure the department’s operation is in compliance with established professional guidelines and standards, a peer review team from other states conducts a quality control review of the department’s operation and records every three years. This series contains records created by staff members of the department to demonstrate to the peer review team that the department’s operation is in compliance with standards set by the National Association for State Auditors and federal government entities. Typical records may include, but are not limited to, completed accounts examiner independence impairment forms, staff professional training data, audit quality control sheets, and other required documents. This series should be maintained until the completion of the review and release of the team’s report. After the completion of the peer review, an external quality control review report is issued to the agency documenting the team’s findings and comments. This report will be preserved as permanent documentation.
- **Accounts Examiner Independence Impairment Forms.** Each professional accounts examiner employed by the department must complete the form to release information on his/her family members or relatives who are also employed by state or county government entities. The purpose of this requirement is to avoid assigning an examiner to audit the agency where s/he may have a conflict of interest. All examiners are required to file the form at least once a year or as often as needed. These records are retained until the completion of the review by the peer review team.
- **Legislative Contract Review Committee Assistance Files.** This series consists of information gathered by staff members of the Department of Examiners of Public

Accounts for use by members of the Legislative Contract Review Committee at its meetings. Typical records may include memoranda, summarized reports, spreadsheets, and related reference materials. The department maintains the files for a reference period of eighteen (18) months as prescribed by the committee.

- **Audit Reports Submitted by Entities Receiving and/or Disbursing Public Funds.** Alabama Legislative Act 94-414 designates the department to act as the repository for audit reports, completed by individual accounting firms, from entities receiving and/or disbursing public funds. This series is composed of paper copies of audit reports submitted by various entities that receive and/or disburse public funds. The agency recommends a ten (10)-year retention period for reference.

II. Permanent Records. The Government Records Division recommends the following records as permanent.

Prescribing Rules and Regulations

- **Rules and Regulations.** The chief examiner of public accounts is authorized to prescribe rules and regulations pertaining to investigations, examinations, audits, and hearings for the department. This series consists of printed rules and regulations as prescribed by the Code of Alabama 1975 § 41-5-17. **(Bibliographic Title: State Publications)**
- **Minimum Accounting Standards and Requirements.** The Code of Alabama 1975 § 41-5-6(10) requires the chief examiner of public accounts to “prepare...bookkeeping, accounting and reporting systems, procedures, records, and forms as may be necessary to install a uniform system of accounting and reporting in the various state and county offices.” This series contains minimum accounting standards and requirements handbooks designed by the department staff for distribution to state, county, or municipal agencies such as municipal courts, probate judges, community corrections programs, volunteer fire departments, public hospitals, mental health centers, and district attorneys. These records provide government entities with a proper accounting and internal control system to ensure efficiency in office operations. **(Bibliographic Title: State Publications)**

Auditing

- **Audit Reports.** In accordance with the Code of Alabama 1975 § 41-5-21, staff members of the department periodically examine the books, records, vouchers, and accounts of all state and county government entities to determine whether the state or county agency is in compliance with applicable laws and regulations. The department is obligated to release its findings of each audit in the form of an audit report. Each report includes the following components: (1) a narrative statement pertaining to the function and operations of the agency, the findings, and recommendations for corrections; (2) financial statements regarding cash receipts and disbursements; (3) names and terms of the agency’s officials, and (4) other related information. In addition, staff members of the agency perform special or operational compliance audits and assist in sunset reviews that go beyond the

traditional agency audits and address economy, efficiency, and effectiveness of government operations. Such audits have been conducted because the performance of governmental entities is not generally measured by profit and cannot therefore be determined through analysis of financial transactions alone. Special audits and sunset reviews are not normally comprehensive, but focus on particular aspects of operations. These audit reports are the best summarized documentation for evaluating financial and compliance operations of individual agencies and the state government as a whole.

(Bibliographic Title: Audit Report File Copies)

- **External Quality Control Review Reports.** In order to ensure the department's operation is in compliance with established professional guidelines and standards, a peer review team from other states conducts a quality control review of the department's operation and records every three years. After completion of its review, the team prepares and issues a report documenting its findings and comments. These reports should be preserved as permanent documentation of the department's compliance with professional standards. **(Bibliographic Title: External Quality Control Review Reports)**

Providing Assistance to Government Officials

- **Government Official Training Manuals.** The department may, from time to time, develop training programs to help government officials conduct their agency operations appropriately and in accordance with state laws. This series consists of specific training manuals designed by the department to be used in conjunction with training sessions. Information in these training manuals generally includes an overview of state government structures, related federal and state rules, general legal requirements for agency operation, agency responsibilities with the general public, agency financial operations, and audit review. This series should be retained permanently to document the department's efforts in educating government officials about the best practices of agency operations. **(Bibliographic Title: State Publications)**

Enforcing

- **Docket of Charges Against Officials.** The Code of Alabama 1975 § 41-5-22 requires the department to keep a docket of cases against persons who have not properly and lawfully accounted for all sums of money coming into their hands as public officials. The department maintains the docket dating back to 1947, when the department was created. The docket should be preserved as a summary documentation of the department's enforcement function. **(Bibliographic Title: Docket of Charges Against Officials)**

Administering Internal Operations

- **Meeting Minutes of the Legislative Committee on Public Accounts.** These records document proposed and executed proceedings of the committee. In addition to minutes, this series usually includes agenda that details business to be considered at meetings, and other related supporting documents. **(Bibliographic Title: Meeting Minutes)**

- **Internal Policies and Procedures.** This series may include rules and regulations, procedural manuals, instructions, memoranda, and other issuances that document the agency's general policies regarding hiring, audit, performance appraisal, employee continuing education and training, standards of conduct, work habits, records responsibilities, and other work-related issues. This series should be preserved to document the official policies and procedures governing the agency's operations. **(Bibliographic Title: State Publications)**
- **Annual Reports.** The chief examiner of public accounts is responsible, under the Code of Alabama 1975 § 41-5-6(6), for preparing an annual report for the governor and the Legislative Committee on Public Accounts concerning the condition, operation, functioning, and findings of the department. Information available in the annual report includes summary of operations, financial statements, balance sheets, and various exhibits or statistics. These reports are part of the core documentation of the department. **(Bibliographic Title: State Publications)**
- **Administrative Files of the Chief Examiner of Public Accounts.** These are the official files created and maintained by the chief examiner of public accounts to document his/her activities in directing the work of the department and in enforcing audit related rules and regulations. This series may include various types of records such as correspondence, memoranda, and reports concerning departmental policy procedures, program development, and important fiscal or personnel concerns. **(Bibliographic Title: Administrative Files)**
- **Website.** The department maintains a website at www.examiners.state.al.us. The website contains information on the agency's history, authority, responsibilities, types of audits performed by the department, and recently released audit reports. The website should be preserved because it documents the agency's primary functions and activities. **(Bibliographic Title: Website)**
- **Audit Reports on the Department of Examiners of Public Accounts.** Although mandated by law to audit accounts and records of state and county agencies, the department itself is required to be audited by external accounting firms to ensure the operations and expenditures made by the department have been in accordance with applicable laws and regulations. This series consists of official copies of completed audit reports on the department's operations and should be preserved as an evidence of the agency's own financial accountability. **(Bibliographic Title: Audit Report File Copies on the Department of Examiners of Public Accounts)**
- **Inventory Lists.** The Code of Alabama 1975 § 36-16-8[1] requires that "the head of each department or agency of the state shall designate one of its employees as property manager for the department or agency. Except for books, the property manager shall make a full and complete inventory of all nonconsumable personal property and certain other items of personal property deemed important or sensitive enough by the Property Inventory Control Division to be included in the inventory of state property of the value of five hundred dollars or more owned by the state and used or acquired by the

department or agency. The inventory shall show the complete description, manufacturer's serial number, cost price, date of purchase, location, and custodial agency, responsible officer, or employee, and the state property control marking... All property managers shall keep at all times in their files a copy of all inventories submitted to the Property Inventory Control Division, and the copies shall be subject to examination by any and all state auditors or employees of the Department of Examiners of Public Accounts." These files need to be maintained in the agency's office.

Permanent Records List

Department of Examiners of Public Accounts

Prescribing Rules and Regulations

1. Rules and Regulations
2. Minimum Accounting Standards and Requirements

Auditing

1. Audit Reports
2. External Quality Control Review Reports

Providing Assistance to Government Officials

1. Government Official Training Manuals

Enforcing

1. Docket of Charges Against Officials

Administering Internal Operations

1. Meeting Minutes of the Legislative Committee on Public Accounts
2. Internal Policies and Procedures
3. Annual Reports
4. Administrative Files of the Chief Examiner of Public Accounts
5. Website
6. Audit Reports on the Department of Examiners of Public Accounts
7. Inventory Lists*

*indicates records that ADAH anticipates will remain in the care and custody of the creating agency.

ADAH staff members are available to work with agency staff in determining the best location and storage conditions for the long-term care and maintenance of permanent records.

Department of Examiners of Public Accounts Records Disposition Authority

This Records Disposition Authority (RDA) is issued by the State Records Commission under the authority granted by the Code of Alabama 1975 § 41-13-5 and § 41-13-20 through 21. It was compiled by the Government Records Division, Alabama Department of Archives and History (ADAH), which serves as the commission's staff in cooperation with representatives of the Department of Examiners of Public Accounts. The RDA lists records created and maintained by the Department of Examiners of Public Accounts in carrying out its mandated functions and activities. It establishes retention periods and disposition instructions for those records and provides the legal authority for the Department of Examiners of Public Accounts to implement records destruction.

Alabama law requires public officials to create and maintain records that document the business of their offices. These records must be protected from "mutilation, loss, or destruction," so that they may be transferred to an official's successor in office and made available to members of the public. For assistance in implementing this RDA, or for advice on records disposition or other records management concerns, contact the ADAH Government Records Division at (334) 242-4452.

Explanation of Records Requirements

- This RDA supersedes any previous records disposition schedules governing the retention of the Department of Examiners of Public Accounts' records. Copies of superseded schedules are no longer valid and should be discarded.
- The RDA establishes retention and disposition instructions for records listed below, regardless of the medium on which those records may be kept. Electronic mail, for example, is a communications tool that may record permanent or temporary information. As for records in any other format, the retention periods for e-mail records are governed by the requirements of the subfunctions to which the records belong.
- Some temporary records listed under the Administering Internal Operations subfunction of this RDA represent duplicate copies of records listed for long-term or permanent retention in the RDAs of other agencies.
- Certain records and records-related materials need not be retained as records under the disposition requirements in this RDA. Such materials include: (1) duplicate record copies that do not require official action, so long as the creating office maintains the original record for the period required; (2) catalogs, trade journals, and other publications received that require no action and do not document government activities; (3) stocks of blank stationery, blank forms, or other surplus materials that are not subject to audit and have become obsolete; (4) transitory records, which are temporary records created for short-term, internal purposes that may include, but are not limited to: telephone call-back messages; drafts of ordinary documents not needed for their evidential value; copies of

material sent for information purposes but not needed by the receiving office for future business; and internal communications about social activities; and (5) honorary materials, plaques, awards, presentations, certificates, and gifts received or maintained by the agency staff.. They may be disposed of without documentation of destruction.

Records Disposition Requirements

This section of the RDA is arranged by subfunctions of the Department of Examiners of Public Accounts and lists the groups of records created and/or maintained by the department as a result of activities and transactions performed in carrying out these subfunctions. The department may submit requests to revise specific records disposition requirements to the State Records Commission for consideration at its regular quarterly meetings.

Prescribing Rules and Regulations

RULES AND REGULATIONS

Disposition: PERMANENT RECORD.

MINIMUM ACCOUNTING STANDARDS AND REQUIREMENTS

Disposition: PERMANENT RECORD.

Auditing

AUDIT REPORTS

Disposition: PERMANENT RECORD.

Audit Work Papers

- a. Audit Working Papers for Audits Performed in Accordance with Government Auditing Standards
Disposition: Temporary Record. Retain 5 years from the report release date.
- b. Other Audit Working Papers
Disposition: Temporary Record. Retain until completion of three examinations.

EXTERNAL QUALITY CONTROL REVIEW REPORTS

Disposition: PERMANENT RECORD.

Records documenting compliance with professional auditing standards

Disposition: Temporary Record. Retain until completion of quality control review by peer review team.

Accounts Examiner Independence Impairment Forms

Disposition: Temporary Record. Retain until completion of quality control review by peer review team.

Accounts Examiner Professional Development Records and Database

Disposition: Temporary Record. Retain until completion of quality control review by peer review team.

Providing Assistance to Government Officials**GOVERNMENT OFFICIAL TRAINING MANUALS**

Disposition: PERMANENT RECORD.

Legislative Contract Review Committee Assistance Files

Disposition: Temporary Record. Retain 18 months from date presented to committee.

Vendor Disclosure Statements

Disposition: Temporary Record. Retain 3 years from date of receipt.

Enforcing**Audit Investigation Files**

Disposition: Temporary Record. Retain 10 years after the completion of investigation.

DOCKET OF CHARGES AGAINST OFFICIALS

Disposition: PERMANENT RECORD.

Maintaining Audit Reports from Entities Receiving and/or Disbursing Public Funds**Audit Reports Submitted by Entities Receiving and/or Disbursing Public Funds**

Disposition: Temporary Record. Retain 10 years after the end of the fiscal year in which the records were received.

Administering Internal Operations: Managing the Agency**MEETING MINUTES OF THE LEGISLATIVE COMMITTEE ON PUBLIC ACCOUNTS**

Disposition: PERMANENT RECORD.

INTERNAL POLICIES AND PROCEDURES

Disposition: PERMANENT RECORD.

ANNUAL REPORTS

Disposition: PERMANENT RECORD.

ADMINISTRATIVE FILES OF THE CHIEF EXAMINER OF PUBLIC ACCOUNTS

Disposition: PERMANENT RECORD.

WEBSITE

Disposition: PERMANENT RECORD. Preserve a complete copy of website annually or as often as significant changes are made.

AUDIT REPORTS ON THE DEPARTMENT OF EXAMINERS OF PUBLIC ACCOUNTS

Disposition: PERMANENT RECORD.

Routine Correspondence

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Administrative Reference Files

Disposition: Temporary Record. Retain for useful life.

Legislative Files (drafts of proposed agency-sponsored legislation)

Disposition: Temporary Record. Retain for useful life.

Legislative Tracking Files

Disposition: Temporary Record. Retain for useful life.

Mailing Lists

Disposition: Temporary Record. Retain for useful life.

Records documenting the implementation of the department's approved RDA (copies of transmittal forms to the Archives and the State Records Center, evidence of obsolete records destroyed, and annual reports to the State Records Commission)

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Copies of RDA

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the RDA is superseded.

System Documentation (hardware/software manuals and diskettes, warranties, Y2K records)

Disposition: Temporary Record. Retain documentation of former system 3 years after the end of the fiscal year in which the former hardware and software no longer exists anywhere in the agency and all permanent records have been migrated to a new system.

Printouts of Acknowledgment from the Secretary of State Relating to Notices of Meetings Posted by State Agencies

Disposition: Temporary Record. Retain 3 years.

Administering Internal Operations: Managing Finances

Records documenting the preparation of a budget request package and reporting of the status of funds, requesting amendments of allotments, and reporting program performance

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records documenting the requisitioning and purchasing of supplies and equipment, receipting and invoicing for goods, and authorizing payment for products

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records of original entry or routine accounting transactions, such as journals, registers, and ledgers, and records of funds deposited outside the state treasury

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records documenting requests for authorization from supervisors to travel on official business and other related materials, such as travel reimbursement forms and itineraries

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records documenting contracts for services or personal property

Disposition: Temporary Record. Retain 6 years after expiration of the contract.

Records documenting the bid process, including requests for proposals and unsuccessful responses

- a. Original Bid Records Maintained in the Purchasing Office of the Agency for Contracts over \$7500
Disposition: Temporary Record. Retain 7 years after the end of the fiscal year in which the bids were opened.
- b. Duplicate copies of bid (where originals are maintained by the Finance Department - Division of Purchasing)
Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the bids were opened.

Administering Internal Operations: Managing Human Resources

Position Classification Files

Disposition: Temporary Record. Retain 4 years after position is reclassified.

Records documenting job recruitment

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records documenting application for employment

Disposition: Temporary Record. Retain 1 year after date of receipt.

Records documenting an employee's work history - generally maintained as a case file

- a. Records documenting work history of employees
Disposition: Temporary Record. Retain 6 years after separation of employee from the agency.
- b. Records, located within divisions or sections, which document an employee's work history
Disposition: Temporary Record. Retain 1 year after separation of employee from the agency.

Records documenting payroll (e.g. pre-payroll report, payroll check registers)

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records documenting payroll deduction authorizations

Disposition: Temporary Record. Retain 6 years after separation of the employee from the agency.

Records documenting payroll deductions for tax purposes (including Form 941)

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records documenting employees' daily and weekly work schedules

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records documenting an employee's hours worked, leave earned, and leave taken (including time sheets)

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records documenting sick leave donations

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Records documenting final leave status

Disposition: Temporary Record. Retain 6 years after separation of the employee from the agency.

Records documenting verification of accuracy of State Personnel Department records

Disposition: Temporary Record. Retain for useful life.

Certification Records

Disposition: Temporary Record. Retain until certification is no longer valid.

Suspension/Termination Hearing Files

Disposition: Temporary Record. Retain 2 years after case is closed.

Records documenting Equal Employment Opportunity (Code of Federal Regulations Title 29; Code of Federal Regulations Title 23 Part 230.121)

a. Compliance Records

Disposition: Temporary Record. Retain 3 years after the close of the program year; or, if application, retain 3 years following completion of contract work.

b. Complaint Records

Disposition: Temporary Record. Retain 3 years from the date of resolution of the complaints.

State Employees Injury Compensation Trust Fund Files

Disposition: Temporary Record. Retain 6 years after separation of the employee from the agency.

Worker Compensation Injury and Settlement Reports

Disposition: Temporary Record. Retain 12 years after the end of the fiscal year in which the transaction occurred (Code of Alabama 1975 § 25-5-4).

Administering Internal Operations: Managing Properties, Facilities, and Resources**INVENTORY LISTS**

Disposition: PERMANENT RECORD. Retain in office (Code of Alabama 1975 § 36-16-8[1]).

Transfer of State Property Forms (SD-1) (Agency Copies)

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Property Inventory Cards and/or Computer Files

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Receipts of Responsibility for Property

Disposition: Temporary Record. Retain until return of item to property manager.

Insurance Policies/Risk Management Records

Disposition: Temporary Record. Retain 3 years from termination cancellation of insurance.

Records documenting maintenance of vehicle and equipment

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the property is removed from the inventory.

Records documenting routine maintenance on buildings (work orders)

Disposition: Temporary Record. Retain until problem resolved or work completed.

Records documenting maintenance of vehicles

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the vehicle is removed from inventory.

Records documenting use of the Motor Pool

Disposition: Temporary Record. Retain 3 years after the end of the fiscal year in which the records were created.

Requirement and Recommendations for Implementing the Records Disposition Authority (RDA)

Under the Code of Alabama 1975 § 41-13-21, “no state officer or agency head shall cause any state record to be destroyed or otherwise disposed of without first obtaining approval of the State Records Commission.” This Records Disposition Authority constitutes authorization by the State Records Commission for the disposition of the records of the Department of Examiners of Public Accounts (hereafter referred to as the agency) as stipulated in this document.

One condition of this authorization is that the agency submit an annual Records Disposition Authority (RDA) Implementation Report on agency records management activities, including documentation of records destruction, to the State Records Commission in October of each year. In addition, the agency should make every effort to establish and maintain a quality record-keeping program through the following activities:

- The agency should designate a records liaison, who is responsible for: ensuring the development of quality record keeping systems that meet the business and legal needs of the agency, coordinating the transfer and destruction of records, ensuring that permanent records held on alternative storage media (such as microforms and digital imaging systems) are maintained in compliance with national and state standards, and ensuring the regular implementation of the agency’s approved RDA.
- Permanent records in the agency’s custody should be maintained under proper intellectual control and in an environment that will ensure their physical order and preservation.
- Destruction of temporary records, as authorized in this RDA, should occur agency-wide on a regular basis – for example, after the successful completion of an audit, at the end of an administration, or at the end of a fiscal year. Despite the RDA’s provisions, no record should be destroyed that is necessary to comply with requirements of the state Sunset Act, audit requirements, or any legal notice or subpoena.
- The agency should maintain full documentation of any computerized record-keeping system it employs. It should develop procedures for: (1) backing up all permanent records held in electronic format; (2) storing a back-up copy off-site; and (3) migrating all permanent records when the system is upgraded or replaced. If the board chooses to maintain permanent records solely in electronic format, it is committed to funding any system upgrades and migration strategies necessary to ensure the records’ permanent preservation and accessibility.

The staff of the State Records Commission may examine the condition of the permanent records maintained in the custody of the agency and inspect records destruction documentation. Government Records Division archivists are available to instruct the agency staff in RDA implementation and otherwise assist the agency in implementing its records management program.

The State Records Commission adopted this revision to the Records Disposition Authority on April 29, 2009.

Edwin C. Bridges, Chairman, by Tracey Berezansky
State Records Commission

Date

Receipt acknowledged:

Ronald L. Jones, Chief Examiner
Department of Examiners of Public Accounts

Date